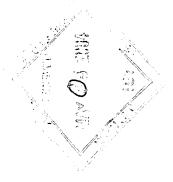


SEAFOOD The Talle





28/04/04

Securities and Exchange Commission Judiciary Plaza 450 Fifth Street Washington DC, 20549 United States of America

Dear Sir/Madam,

PROCESSED MAY 19 2004

RE: SAM'S SEAFOOD HOLDINGS LIMITED - File Number: 82-34649

Please refer to the attached Market Announcement that we have disclosed to the Australian Stock Exchange on 28/04/04 for your reference pursuant to Section 12g3-2(b) file number 82-34649.

Should you have any questions in relation to the above, please do not hesitate to contact me.

Yours sincerely,

Ken Situ

Company Secretary

Sam's Seafood Holdings Limited

SAM'S SEAFOOD HOLDINGS LIMITED

Head Office 43 Holt St Eagle Farm Qld 4009 Australia Postal PO Box 393 Hamilton Qld 4007

Telephone +61 7 3131 4100 **Facsimile** +61 7 3268 5231

Australian Stock Exchange symbol: SSS

Website www.sams.com.au Email info@sams.com.au ABN 72 098 448 321



SAM'S SEAFOOD HOLDINGS LIMITED

43 Holt Street, Eagle Farm, Qld 4009, Australia PO Box 393, Hamilton 4007, Australia Phone: 61 7 3131 4100, Fax: 61 7 3268 5231

ABN: 45 098 448 269

E-Mail: info@sams.com.au

27 April 2004

Company Announcement Office
The Australian Stock Exchange Limited

ANNOUNCEMENT TO THE MARKET

CHANGE OF REGISTERED OFFICE ADDRESS

With effect from commencement of business on 27 April 2004, the registered office of Sam's Seafood Holdings Limited will be changed:

From:

15 Hercules St, Hamilton, Qld 4007, Australia

To:

43 Holts St, Eagle Farm, Qld 4009, Australia

The postal address remains unchanged:

PO Box 393, Hamilton, Qld 4009, Australia

Ken Situ Company Secretary